



LEGISLATIVE FISCAL OFFICE  
Streamlining Commission Analysis

Recommendation No. **RECOMMENDATION 21**  
Streamlining Draft **AGEB 4**

<b>Date:</b> November 24, 2009 10:43 AM	<b>Author:</b>
<b>Dept./Agy.:</b>	<b>Analyst:</b> Evan Brasseaux
<b>Subject:</b>	

Places jurisdiction over all receivables with the Cash Management Review Board

The proposed Streamlining Commission recommendation places jurisdiction over all receivables by all departments in Louisiana state government with the Cash Management Review Board and requires that the State of Louisiana Receivables Report be compiled and published no later than 60 days after the end of every quarter.

EXPENDITURES	2010-11	2011-12	2012-13	2013-14	2014-15	5 -YEAR TOTAL
State Gen. Fd.	\$57,500	\$59,800	\$62,192	\$64,680	\$67,267	\$311,439
Agy. Self-Gen.	\$0	\$0	\$0	\$0	\$0	\$0
Ded./Other	\$0	\$0	\$0	\$0	\$0	\$0
Federal Funds	\$0	\$0	\$0	\$0	\$0	\$0
Local Funds	\$0	\$0	\$0	\$0	\$0	\$0
Annual Total	\$57,500	\$59,800	\$62,192	\$64,680	\$67,267	\$311,439

REVENUES	2010-11	2011-12	2012-13	2013-14	2014-15	5 -YEAR TOTAL
State Gen. Fd.	INCREASE	INCREASE	INCREASE	INCREASE	INCREASE	
Agy. Self-Gen.	\$0	\$0	\$0	\$0	\$0	\$0
Ded./Other	\$0	\$0	\$0	\$0	\$0	\$0
Federal Funds	\$0	\$0	\$0	\$0	\$0	\$0
Local Funds	\$0	\$0	\$0	\$0	\$0	\$0
Annual Total	\$0	\$0	\$0	\$0	\$0	\$0

EXPENDITURE EXPLANATION

Compliance by the DOA with the Streamlining Commission recommendation will result in an increase in expenditures in the amount of \$57,500 in FY 11 and increasing by 4% in subsequent fiscal years. The DOA is currently required to compile the quarterly reports within a sixty (60) day time frame. According to the DOA, up to 10 days is necessary to review, compile and publish the information once it is received from the agencies. The DOA notes that it experiences delays in reporting due to its CAFR (Comprehensive Annual Financial Report) responsibilities for the July through December reporting periods. The DOA notes that it would require the addition of an Accountant 1 position dedicated exclusively to this responsibility. The midrange salary for an Accountant 1 is \$46,000 plus related benefits. Any associated increases in operating expenses are anticipated to be negligible. To the extent the DOA explores an electronic reporting option, this may reduce or eliminate this potential cost.

The DOA indicates that OSRAP (Office of Statewide Reporting) is waiting on approximately 38 delinquent agencies (of 153 reporting) to submit documentation.

The DOA also provides that it will seek legislative approval to restructure reporting requirements in order to improve the process and provide a document that can be more easily understood and evaluated for cash management purposes.

REVENUE EXPLANATION

The proposed Streamlining Commission recommendation may result in increased state general fund revenue to the extent that these reports are produced in a more expedient fashion. The Legislative Fiscal Office is unable to quantify such increase.

<u>Senate</u>	<u>Dual Referral Rules</u>	<u>House</u>	
<input type="checkbox"/> 13.5.1 >= \$500,000 Annual Fiscal Cost		<input type="checkbox"/> 6.8(F) >= \$500,000 Annual Fiscal Cost	<b>H. Gordon Monk</b> <b>Legislative Fiscal Officer</b>
<input type="checkbox"/> 13.5.2 >= \$500,000 Annual Tax or Fee Change		<input type="checkbox"/> 6.8(G) >= \$500,000 Tax or Fee Increase or a Net Fee Decrease	